

**Office of the Auditor General of Canada
Quarterly Financial Report
For the quarter ended 30 June 2015**



Office of the Auditor General of Canada

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Statement outlining results, risks, and significant changes in operations, personnel, and programs

Introduction

This quarterly report has been prepared by management as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board, and it should be read in conjunction with the Main Estimates. This quarterly report has not been subject to an external audit or review.

The Office of the Auditor General has one program activity: legislative auditing. The Office conducts independent audits and studies that provide objective information, advice, and assurance to Parliament, government, and Canadians.

Mandate

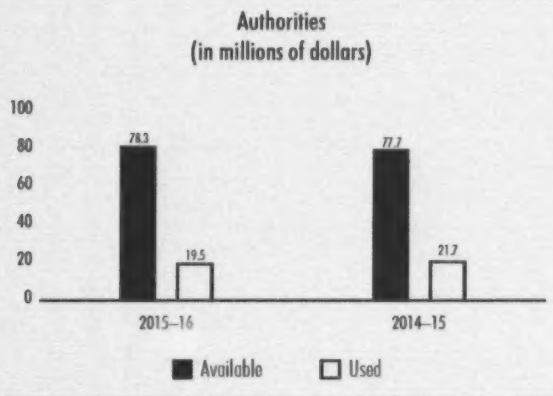
The Auditor General is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing and, in certain cases, to monitoring of federal departments and agencies, Crown corporations, territorial governments, and other entities.

Basis of presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Office's spending authorities granted by Parliament and those used by the Office consistent with the Main Estimates for the 2015-16 fiscal year. This quarterly report provides financial information on the use of spending authorities. The Office uses the full accrual method of accounting to prepare and present its annual financial statements that are part of the departmental performance reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

Highlights of quarterly and year-to-date results

The authorities available increased as a result of an increase in the statutory EBP rate (16.8% vs 16.5%) and salary adjustments resulting from prior year collective bargaining agreements. The authorities used decreased primarily due to the transition payment of \$2.1 million that was made in 2014-15 as a result of the one-time change from pay in advance of work performed to pay in arrears.



Risks and uncertainties

There are no significant risks and uncertainties to report.

Significant changes in operations, personnel, and programs

There are no significant changes in operations, personnel, and programs.

Approved by:

Original signed by

Michael Ferguson, CPA, CA
FCA (New Brunswick)
Auditor General of Canada

Ottawa, Canada
28 August 2015

Original signed by

Sylvain Ricard, CPA, CA
Assistant Auditor General and
Chief Financial Officer

Statement of authorities (unaudited)

	Fiscal year 2015-16			Fiscal year 2014-15		
	Total available for use for the year ending 31 March 2016*	Used during the quarter ended 30 June 2015	Year to date used at quarter-end	Total available for use for the year ended 31 March 2015*	Used during the quarter ended 30 June 2014	Year to date used at quarter-end
	<i>(in thousands of dollars)</i>					
Vote 20 — Program expenditures	70,779	17,338	17,338	70,458	19,614	19,614
Less revenues netted against program expenditures	(2,510)	(354)	(354)	(2,510)	(411)	(411)
Net Vote 20 Net program expenditures	68,269	16,984	16,984	67,948	19,203	19,203
Budgetary statutory authorities	10,026	2,507	2,507	9,794	2,449	2,449
Total budgetary authorities	78,295	19,491	19,491	77,742	21,652	21,652
Non-budgetary authorities	—	—	—	—	—	—
Total authorities	78,295	19,491	19,491	77,742	21,652	21,652

*Includes only authorities available for use and granted by Parliament at quarter-end

Departmental budgetary expenditures by standard object (unaudited)

	Fiscal year 2015-16			Fiscal year 2014-15		
	Planned expenditures for the year ending 31 March 2016	Expended during the quarter ended 30 June 2015	Year to date expended at quarter-end	Planned expenditures for the year ended 31 March 2015	Expended during the quarter ended 30 June 2014	Year to date expended at quarter-end
(in thousands of dollars)						
Expenditures:						
Personnel	69,704	16,617	16,617	69,151	16,739	16,739
Transportation and communications	3,268	865	865	3,444	980	980
Information	456	93	93	498	79	79
Professional and special services	4,982	1,448	1,448	4,802	1,330	1,330
Rentals	1,035	717	717	1,092	740	740
Repair and maintenance	210	26	26	211	19	19
Utilities, materials and supplies	292	23	23	354	42	42
Acquisition of machinery and equipment	858	41	41	700	29	29
Other subsidies and payments*		15	15		2,105	2,105
Total gross budgetary expenditures	80,805	19,845	19,845	80,252	22,063	22,063
Less revenues netted against expenditures:						
Costs recovered						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(76)	(76)	(660)	(93)	(93)
International Labour Organization	(1,850)	(278)	(278)	(1,850)	(318)	(318)
Total net budgetary expenditures	78,295	19,491	19,491	77,742	21,652	21,652

* Includes the transition payment (\$6,500 in 2015-16 and \$2.1 million in 2014-15) made as a result of the one-time change from pay in advance of work performed to pay in arrears.